WHAT IS CLAIMED IS:

1. A rowing machine comprising:

a base frame, said base frame comprising two parallel rails arranged in parallel, said rails each having a front end, a rear end, a plurality of locating grooves spaced near the front end and a pin hole disposed near the rear end, said locating grooves each having a top entrance and an inner stop portion, a horizontal front foot bar transversely disposed at a front side below the front ends of said rails, two vertical front bars vertically connected between the front ends of said rails and said horizontal front foot bar, a stop bar transversely connected between said front legs and spaced between said rails and said horizontal front foot bar, two wheel fastened pivotally with said horizontal front foot bar near two ends of said horizontal front foot bar, two eyes fixedly provided at said horizontal front foot bar near two ends of said horizontal front bar, two bottom lugs symmetrically provided at a bottom side of said rails near said front legs, two top lugs symmetrically provided at a bottom side of said rails near a middle part of said rails, said top lugs each having a plurality of locating holes disposed at different elevations, and a stop rod selectively fastened to the locating holes of said top lugs;

a foot rack, said foot rack comprising a bottom block inserted in between said rails, two coupling rods bilaterally extended from said bottom block and selectively pivotally coupled to the locating grooves of said rails, a locating plate provided at a top side of said bottom block and supported on said

rails, a supporting bar obliquely upwardly extended from said locating plate and a foot board fixedly mounted on said supporting bar;

a rear support, said rear support comprising a horizontal rear foot bar transversely disposed at a bottom side, two eyes fixedly provided at said horizontal rear foot bar near the two ends of said horizontal rear foot bar, a hollow upright sleeve vertically upwardly extended from a middle part of said horizontal rear foot bar, two lugs fixedly provided at two sides of said upright sleeve, a sliding bar slidably inserted into said upright sleeve, said sliding bar having a plurality of transversely extended locating holes arranged at different elevations and a top end pivotally connected between the rear ends of said rails, a grip fixedly connected to one end of said pivot, a lock pin fastened to the pin holes of said rails to lock said sliding bar to said rails, a spring pin provided at said upright sleeve and selectively engaged into one locating hole of said sliding bar to lock said sliding bar to said upright sleeve at the desired elevation, a locating plate fixedly fastened to the rear ends of said rails, and an adjustment knob mounted in the locating plate of said rear support and adapted to adjust the angular position of said rear support relative to said rails, said adjustment knob having a threaded shank threaded into the top end of said sliding bar;

two elastic pull cords, said elastic pull cords each having a first end terminating in a swivel hook for selectively coupling to the eyes at said horizontal front foot bar or the eyes at said horizontal rear foot bar, and a second end terminating in a handle,

a tubular rocker arm, said rocker arm comprising a middle arm portion, said middle arm portion having a front side supported on said stop rod of said base frame, a front arm portion obliquely forwardly extended from top end of said middle arm portion, a rear arm portion obliquely backwardly extended from a bottom end of said middle portion, two connecting plates bilaterally pivotally fastened to said rear arm portion remote from said middle arm portion;

elastic cord members connected to the connecting plates at said tubular rocker arm and the lugs at said upright sleeve;

a handlebar, said handlebar comprising a vertically extended bottom mounting portion and two substantially transversely extended top hand grips, said vertically extended bottom mounting portion being inserted into the front arm portion of said rocker arm and having a plurality of locating holes longitudinally arranged in a row;

a spring pin provided at said front arm portion and selectively engaged into one locating hole of said handlebar to lock said handlebar to said rocker arm;

a slide, said slide comprising a substantially U-shaped base frame inserted in between said rails, top and bottom wheel axles provided at two sides of said base frame, top and bottom rollers respectively mounted on said wheel axles and peripherally disposed in contact with said rails at top and bottom sides, and two bottom lugs;

a plurality of elastic cord members connected between the bottom lugs of said base frame and the bottom lugs of said slide;

a seat, said seat comprising a seat frame fixedly fastened to the base of said slide; and

a back, said back comprising a mounting frame pivotally connected to said seat frame of said seat by a pivot pin and locked by a lock pin being detachably fastened to the seat frame of said seat and the mounting frame of said back.

2. The rowing machine as claimed in claim 1, wherein the combined height of said vertical front bars and said horizontal front foot bar of said base frame is lower than the combined height of said horizontal rear foot bar and said hollow upright sleeve of said rear support.

3. The rowing machine as claimed in claim 1, wherein a buffer wheel is pivotally mounted in the U-shaped base frame of said slide and peripherally disposed in contact with a back side of said middle arm portion of said rocker arm.